

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 18817
[Redacted],)	
)	DECISION
Petitioner.)	
_____)	

On March 24, 2005, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable years 1997 through 2001 in the total amount of \$5,389.

The taxpayer filed a timely appeal. He did not request a hearing or submit additional information. Therefore, the Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Because Tax Commission records showed the taxpayer met the state income tax filing requirements and had not filed an Idaho return for taxable years 1997 through 2001, the Bureau attempted to contact the taxpayer for clarification. The taxpayer did not respond.

[Redacted] Idaho Code § 63-3045 (1)(a) states:

63-3045. Notice of redetermination or deficiency -- Interest. (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

Determining the taxpayer had a requirement to file resident individual income tax returns, the

Bureau prepared Idaho returns on his behalf and sent him a Notice of Deficiency Determination. In response to the notice, the taxpayer sent a letter of protest wherein he said his daughters lived with him and should be considered as deductions during all years in question. He promised to submit returns within 45 days of the letter.

After considerable delay and several letters without hearing anything further from the taxpayer, his file was transferred to the Legal/Tax Policy Division for administrative review. He did not respond to a letter from the Tax Appeals Specialist advising him of his appeal rights.

The taxpayer does not deny he has a requirement to file Idaho individual income tax returns. However, he has not filed the returns for the years 1997 and 2001 and has submitted nothing that would cast doubt on the Bureau's determination that was based on records retained by the [Redacted] Idaho Department of Labor, and Tax Commission.

The deficiency was determined using a filing status of single with one exemption and the standard deduction. Withholding that could be identified in Tax Commission records and a grocery credit reduced each year's tax amount.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of his argument, the taxpayer has failed to meet his burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated March 24, 2005, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1997	\$ 414	\$104	\$224	\$ 742
1998	1,431	358	665	2,454
1999	543	136	213	892
2000	569	142	177	888
2001	390	98	92	<u>580</u>
			TOTAL	<u>\$ 5,556</u>

Interest is computed through April 1, 2006.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is included with this decision.

DATED this ____ day of _____, 2006.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2006, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.
